

CITY OF EAU CLAIRE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2003

	General Fund	Debt Service - General	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 19,773,133	\$ -	\$ 6,068,140	\$ 25,841,273
Special assessments	136,140	2,192,011	10,981	2,339,132
Intergovernmental	13,792,337	-	3,370,493	17,162,830
Licenses and permits	1,498,462	-	290,061	1,788,523
Fines, forfeitures and penalties	740,045	-	109,851	849,896
Charges for services	1,672,952	-	307,570	1,980,522
Charges for services - intergovernmental	2,336,695	-	1,689,478	4,026,173
Investment income	849,712	380,627	342,656	1,572,995
Miscellaneous	210,702	-	1,019,697	1,230,399
Total Revenues	<u>41,010,178</u>	<u>2,572,638</u>	<u>13,208,927</u>	<u>56,791,743</u>
EXPENDITURES				
Current				
General government	5,622,171	2,512	135,574	5,760,257
Public safety	19,266,966	-	269,239	19,536,205
Public works	6,942,674	-	60,696	7,003,370
Health services	-	-	3,918,339	3,918,339
Culture and recreation	3,908,082	-	3,302,522	7,210,604
Development	-	-	2,374,037	2,374,037
Miscellaneous	421,123	-	-	421,123
Capital Outlay	200,527	-	8,091,976	8,292,503
Debt Service				
Principal retirement	-	2,624,938	2,445,000	5,069,938
Interest and fiscal charges	-	1,237,234	514,621	1,751,855
Total Expenditures	<u>36,361,543</u>	<u>3,864,684</u>	<u>21,112,004</u>	<u>61,338,231</u>
Excess (deficiency) of revenues over expenditures	<u>4,648,635</u>	<u>(1,292,046)</u>	<u>(7,903,077)</u>	<u>(4,546,488)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	2,405,000	11,180,000	13,585,000
Payment to refunding agent	-	(2,468,732)	-	(2,468,732)
Transfers from other funds	1,410,224	2,280,886	3,484,825	7,175,935
Transfers to other funds	(4,997,054)	-	(1,821,381)	(6,818,435)
Sale of capital assets	705,930	-	533,214	1,239,144
Total Other Financing Sources (Uses)	<u>(2,880,900)</u>	<u>2,217,154</u>	<u>13,376,658</u>	<u>12,712,912</u>
Net change in fund balances	1,767,735	925,108	5,473,581	8,166,424
FUND BALANCES - Beginning of Year	<u>14,205,525</u>	<u>3,434,929</u>	<u>24,304,738</u>	<u>41,945,192</u>
FUND BALANCES - END OF YEAR	<u>\$ 15,973,260</u>	<u>\$ 4,360,037</u>	<u>\$ 29,778,319</u>	<u>\$ 50,111,616</u>

See accompanying notes to the basic financial statements.